IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :14393 of 2006

Dated: 14th July 2006.

Between:

M/s Racha Madhav Automobiles, vijayawada

..... PETITIONER

AND

The Commercial Tax Officer No.2, Vijayawada and others

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO :14393 of 2006

ORAL ORDER:

(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a partnership firm and a dealer in automobiles registered on the rolls of the 1st respondent under the A.P.G.S.T. Act.

For the assessment year 2003-04, the petitioner's liability, to pay tax under the abovementioned Act, was determined by the 1st respondent on 31-12-2005. Aggrieved by the same, the petitioner carried the matter in appeal before the 2nd respondent. Pending the said appeal, the petitioner sought stay of recovery of the tax determined by the 1st respondent. The said application was rejected. Aggrieved by the same, the petitioner carried the matter in revision before the 3rd respondent against the abovementioned interlocutory order of rejection of stay. Even the said revision was rejected on 20-06-2006. Hence, the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage by directing the respondents not to recover the tax, pursuant to the decision of the 1st respondent dated 31-12-2005, on condition of the petitioner depositing fifty per cent of the

amount of tax, within a period of four weeks from today. The amounts, if any, already paid, for the said assessment year, shall be given credit to, while computing the abovementioned fifty per cent tax.

With the above directions, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

14th July 2006
mrk